

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

CITIBANK, N.A., AS TRUSTEE,

Plaintiff,

v.

JOHN P. PHELAN, WENDY M. PHELAN,
DAVID LABRIE, THE UNITED STATES
OF AMERICA, O'CALLAGHAN
CONSTRUCTION CO., and THE
COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE,

Defendants.

Civil No. _____

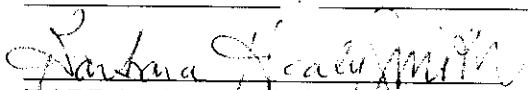
05-40045 FDS

UNITED STATES' NOTICE OF APPEARANCE

Please enter the appearance of Lydia Bottome Turanchik, Trial Attorney, Tax Division,
U.S. Department of Justice, Post Office Box 55, Ben Franklin Station, Washington, D.C. 20044,
as attorney for the United States in the above-referenced proceeding.

I hereby certify that a true copy of the
above document was served upon (each party
appearing pro se and) the attorney of record
for each other party by mail on

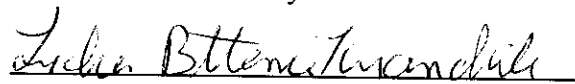
March 11, 2005


BARBARA HEALY SMITH

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Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney


LYDIA BOTTOME TURANCHIK

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